

EMPLOYER STATUS DETERMINATION
Sault Ste. Marie Bridge Company

This is the determination of the Railroad Retirement Board regarding the status of Sault Ste. Marie Bridge Company (SSMBC) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.) (RRA) and Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.) (RUIA). SSMBC has not previously been determined to be an employer under the RRA and the RUIA.

Information about SSMBC was furnished by Mr. A. Dwight Johnson, Director corporate Taxes and Costs, of SSMBC.

In a letter dated August 3, 1994, Mr. Johnson stated that the SSMBC is owned by the Wisconsin Central Corporation, the parent of the Wisconsin Central Limited, a covered employer SSMBC owns the multi-span, railroad bridge, tracks and appurtenances which cross the St. Mary river between Sault Ste. Marie, Michigan and Sault Ste. Marie Ontario Canada. The property is used for the interchange of traffic between the CP on the Ontario side and the Wisconsin Central Limited on the Michigan side. Mr. Johnson also stated that the SSMBC has no employees and conducts no transportation operations on its own.

Section 1(a)(1) of the Railroad Retirement Act (RRA) (45 U.S.C. § 231(a)(1)), insofar as relevant here, defines a covered employer as:

(i) any express company, sleeping-car company, and carrier by railroad, subject to part I of the Interstate Commerce Act; [or]

(ii) any company which is directly or indirectly owned or controlled by, or under common control with one or more employers as defined in paragraph (i) of this subdivision and which operates any equipment or facility or performs any service (other than trucking service, casual service, and the casual operation of equipment and facilities) in connection with the transportation of passengers or property by railroad *

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Section 1(a) and 1(b) of the Railroad Unemployment Insurance Act (RUIA) (45 U.S.C. §§ 351(a) and (b)) contain substantially similar definitions.

SSMBC is clearly not a carrier and, therefore, is not covered under section 1(a)(1)(i) of the Railroad Retirement Act. However, SSMBC is owned by the Wisconsin Central Corporation which is also the parent company of the Wisconsin Central Limited, an employer under the Acts. The Board finds that the ownership and operation of a bridge is a service in connection with rail transportation in that the provision of the bridge to carry the tracks is as essential to transportation by rail as is the provision of the tracks for rail transportation.

Therefore, SSMBC is both under common control with a rail carrier and performing services in connection with railroad transportation. Accordingly, it is the determination of a majority of the Board that SSMBC is and has been a covered employer under the Acts from the date of its beginning operations in 1887.

— Glen L. Bower

— V. M. Speakman, Jr.

— Jerome F. Kever